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**From:**

**Sent:** Tuesday, July 20, 2010 4:29:40 PM

**To:**

**Cc:**

**Subject:** RE: TEFRA proceeding questions

We probably only need to issue an FPAA for        to correct the inside basis step-up in        as of the beginning of        . That will be binding on the partner in computing his outside basis when he sold his interest in        .

[REDACTED]